



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1199-94029076

**24 Lake County**

**1199 Ronan Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** TJ Harold-Marmon **Phone #:** (406) 676-3390

(Signature)

(Date)

**Chair, Board of Trustees:** W. Robert Cornwell

(Signature)

(Date)

**County Superintendant** Carolyn Hall

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

**For FY16 did the district employ a certified special education director?** Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
022	KWH Exxon Mobile Grant	LOCAL	Local	
027	Glacier National Park Conservancy	LOCAL	LOCAL	
028	TARGET FIELD TRIP GRANT	LOCAL	LOCAL	
033	WHOLE KIDS GRANT	LOCAL	LOCAL	
034	MSU/HUMAN HEALTH-SMARTER LUNCHROOMS	STATE	STATE	
037	SCHOOL NURSE MINI GRANT	STATE	STATE	
038	SpectrUM	STATE	STATE	
039	"BUDDY -UP" FUN RUN/WALK	LOCAL	LOCAL	
051	Girls & Boys Career Fair Grant	LOCAL	LOCAL	
052	MEEA Mini Grant for 4th Graders	LOCAL	LOCAL	
113	PES-Karen Cox/MBI Grant	LOCAL	LOCAL	
304	Medicaid	STATE		State
313	Johnson O'Malley (JOM)	FEDERAL		15.130
430	Medicaid Adimistravtive Costs	STATE		State
442	LOWES 2016 TOOLBOX FOR EDUCATION	LOCAL		LOCAL
505	Title VII, Indian Education	FEDERAL		84.060
509	21st Century Community Learning	FEDERAL		84.287
510	IDEA Preschool	FEDERAL		84.173A
511	IDEA Part B	FEDERAL		84.027
514	Payroll Transfer/Reimb Fund	LOCAL		Local
515	MOST Grant	STATE		
525	ACS-Alta Care	STATE		State
601	Title I - Schoolwide	FEDERAL		Federal

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	122,097.02	116,277.82	307,112.05	
02	Taxes Receivable - Real and Personal (120-149)	39,660.06	17,436.52	13,541.34	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	161,757.08	133,714.34	320,653.39	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	39,660.06	17,436.52	13,541.34	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	122,097.02	116,277.82	307,112.05	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	122,097.02	116,277.82	307,112.05	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	161,757.08	133,714.34	320,653.39	

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(439.79)	83,077.42	(15,679.00)	21,885.24
02	Taxes Receivable - Real and Personal (120-149)	5,563.17			3,256.15
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			575,548.46	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,123.38	83,077.42	559,869.46	25,141.39
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	5,563.17			3,256.15
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			90.00	
48	Fund Balance for Budget	(439.79)	83,077.42	559,779.46	21,885.24
52	<b>TOTAL FUND BALANCE/EQUITY</b>	(439.79)	83,077.42	559,869.46	21,885.24
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,123.38	83,077.42	559,869.46	25,141.39

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				6,547.92
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				6,547.92
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				6,547.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>				6,547.92
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				6,547.92

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,141,624.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,141,624.00	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			4,932.60	
48	Fund Balance for Budget			2,136,691.40	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,141,624.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,141,624.00	

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				104,865.53
02	Taxes Receivable - Real and Personal (120-149)				35,794.46
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				140,659.99
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				35,794.46
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				104,865.53
52	<b>TOTAL FUND BALANCE/EQUITY</b>				104,865.53
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				140,659.99

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	321,390.96	281,108.75
1112	District Levy - Personal Property	15,533.84	12,045.18
1113	District Levy - Heavy Motor Vehicles	0.42	1.09
1114	District Levy - Pers Prop/Mobile Homes	3,877.76	5,450.68
1190	Penalties and Interest on Taxes	1,298.69	1,136.93
1510	Interest Earnings	280.75	27.78
1900	Other Revenue from Local Sources	836.57	2,052.75
1920	Contributions/Donations from Private Sources	0.00	147.00
3110	Direct State Aid	2,814,858.01	2,841,011.48
3111	Quality Educator	255,503.66	273,719.86
3112	At Risk Student	74,517.21	75,612.15
3113	Indian Education For All	23,052.00	23,093.28
3114	American Indian Achievement Gap	138,200.00	137,555.00
3115	State Spec Ed Allowable Cost Pymt to Districts	337,813.28	300,620.78
3116	Data For Achievement	16,950.00	22,120.00
3118	Natural Resource Development	20,059.14	31,894.89
3120	State Guaranteed Tax Base Aid	1,860,240.76	1,892,287.44
3444	State School Block Grant	140,946.04	140,946.04
3446	SB96 Block Grant Reimbursement	6,440.62	0.00
5200	Sale or Compensation for Loss of Assets	0.00	90.00
6100	Material Prior Period Revenue Adjustments	0.00	75.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>6,031,799.71</b>	<b>6,040,996.08</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	3,205,077.77	2,870,707.01
			2XX Personal Services - Employee Benefits	368,258.71	331,350.30
			3XX Purchased Professional and Technical Services	4,134.57	175.00
			4XX Purchased Property Services	191.39	418.63
			5XX Other Purchased Services	2,099.60	7,315.79
			6XX Supplies and Materials	45,515.98	64,143.17
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	178,852.71	198,687.66
			2XX Personal Services - Employee Benefits	22,582.71	21,723.47
			5XX Other Purchased Services	1,065.34	708.78
			6XX Supplies and Materials	2,099.75	2,596.62

# Trustees' Financial Summary

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Submit ID: 1199-94029076

**24 Lake County**

**1199 Ronan Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		1XX	Personal Services - Salaries	29,000.03	42,188.73
		2XX	Personal Services - Employee Benefits	10,853.32	13,261.07
		5XX	Other Purchased Services	123.10	0.00
		6XX	Supplies and Materials	1,029.45	287.46
		<b>222X</b>	<b>Educational Media Services</b>		
		1XX	Personal Services - Salaries	192,537.15	178,565.95
		2XX	Personal Services - Employee Benefits	19,013.68	19,522.95
		6XX	Supplies and Materials	3,365.07	12,207.64
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	123,192.51	133,447.97
		2XX	Personal Services - Employee Benefits	19,237.23	19,912.81
		3XX	Purchased Professional and Technical Services	0.00	3,630.00
		5XX	Other Purchased Services	0.00	461.47
		6XX	Supplies and Materials	0.00	11,651.89
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	466,117.18	510,501.16
		2XX	Personal Services - Employee Benefits	86,049.15	97,805.09
		3XX	Purchased Professional and Technical Services	635.00	375.00
		4XX	Purchased Property Services	0.00	297.00
		5XX	Other Purchased Services	3,582.11	5,056.11
		6XX	Supplies and Materials	3,805.41	10,866.22
		810	Dues and Fees	1,805.00	2,175.00
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	46,153.96	81,341.84
		2XX	Personal Services - Employee Benefits	5,260.43	10,394.44
		5XX	Other Purchased Services	0.00	288.83
		810	Dues and Fees	0.00	690.15
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	301,751.82	361,251.93
		2XX	Personal Services - Employee Benefits	47,774.32	58,152.51
		3XX	Purchased Professional and Technical Services	0.00	106.90
		4XX	Purchased Property Services	693.44	211,853.69
		6XX	Supplies and Materials	88.96	0.00
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries	0.00	2,945.68
		2XX	Personal Services - Employee Benefits	0.00	204.78
		5XX	Other Purchased Services	0.00	129.06
	<b>280</b>		<b>Special Education - Local and State</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	447,281.49	374,660.29
		2XX	Personal Services - Employee Benefits	55,515.37	46,302.16





# Trustees' Financial Summary

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**1199 Ronan Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	70.00	0.00
			5XX Other Purchased Services	0.00	15.24
			6XX Supplies and Materials	75.83	165.57
			810 Dues and Fees	0.00	525.00
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	176,528.80	172,194.53
			2XX Personal Services - Employee Benefits	14,880.43	18,907.25
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	42,597.45	43,518.96
			2XX Personal Services - Employee Benefits	7,621.77	8,211.29
			3XX Purchased Professional and Technical Services	530.00	675.00
			810 Dues and Fees	277.50	180.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	343.48
			2XX Personal Services - Employee Benefits	0.00	2.07
<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials	2,537.50	0.00
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	5,682.62	4,057.69
			2XX Personal Services - Employee Benefits	3,420.00	3,396.63
			6XX Supplies and Materials	0.00	2,000.00
<b>720</b>	<b>School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	51,689.39	59,950.83
			2XX Personal Services - Employee Benefits	514.08	2,503.98
			6XX Supplies and Materials	14,662.50	11,750.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>6,015,831.58</u>	<u>6,036,759.73</u>



# Trustees' Financial Summary

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**24 Lake County**

**1199 Ronan Elem**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					117,860.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,040,996.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,036,759.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					122,097.02	(5)

# Trustees' Financial Summary

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**24 Lake County**

**1199 Ronan Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	190,501.82	121,019.07
	1112 District Levy - Personal Property	8,538.29	7,052.28
	1113 District Levy - Heavy Motor Vehicles	0.25	0.46
	1114 District Levy - Pers Prop/Mobile Homes	2,120.11	2,929.81
	1190 Penalties and Interest on Taxes	730.33	593.75
	1510 Interest Earnings	139.78	14.63
	1900 Other Revenue from Local Sources	172.96	27.98
	2220 County On-Schedule Trans Reimb	95,593.34	98,277.34
	3210 State On-Schedule Trans Reimb	95,593.34	98,277.31
	3444 State School Block Grant	21,713.19	21,713.19
	3446 SB96 Block Grant Reimbursement	3,489.57	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>418,592.98</b>	<b>349,905.82</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	0.00	245.65
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	230,978.39	228,856.88
			2XX Personal Services - Employee Benefits	21,692.95	24,627.62
			3XX Purchased Professional and Technical Services	3,178.55	1,178.01
			4XX Purchased Property Services	41,903.21	40,847.14
			5XX Other Purchased Services	3,537.05	2,764.26
			6XX Supplies and Materials	53,455.10	36,492.75
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	23,928.49	24,164.05
			2XX Personal Services - Employee Benefits	1,116.80	1,977.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>379,790.54</b>	<b>361,154.21</b>



# Trustees' Financial Summary

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**1199 Ronan Elem**

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						127,526.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						349,905.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						361,154.21 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						116,277.82 (5)



# Trustees' Financial Summary

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24 Lake County

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	178,604.80	83,588.10
	1112 District Levy - Personal Property	12,479.83	6,304.47
	1113 District Levy - Heavy Motor Vehicles	0.23	0.31
	1114 District Levy - Pers Prop/Mobile Homes	3,152.04	2,489.25
	1190 Penalties and Interest on Taxes	916.33	597.45
	1510 Interest Earnings	184.36	19.28
	5200 Sale or Compensation for Loss of Assets	0.00	12,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>195,337.59</u>	<u>104,998.86</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	27XX	Student Transportation Services			
		7XX	Property and Equipment Acquisition	133,591.35	16,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>133,591.35</u>	<u>16,500.00</u>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	350,939.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	104,998.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	132,326.04	(4b)
	-132,326.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	307,112.05	(5)



# Trustees' Financial Summary

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**24 Lake County**

**1199 Ronan Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	123.32	47,560.31
	1112 District Levy - Personal Property	0.27	147.16
	1113 District Levy - Heavy Motor Vehicles	0.00	0.20
	1114 District Levy - Pers Prop/Mobile Homes	0.00	328.85
	1190 Penalties and Interest on Taxes	3.21	71.55
	1510 Interest Earnings	5.34	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>132.14</b>	<b>48,108.07</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	3,000.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	55,052.46
			2XX Personal Services - Employee Benefits	0.00	8,169.06
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	2,831.60
			2XX Personal Services - Employee Benefits	0.00	297.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>3,000.00</b>	<b>66,350.52</b>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	17,802.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,108.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,350.52	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-439.79	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	898,600.00	950,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>898,600.00</u>	<u>950,000.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	516,652.08	562,619.67
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	28,295.22	31,624.89
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	4,750.15	6,947.41
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	33,118.79	27,958.07
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	19,231.20	20,156.68
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	74,207.53	81,992.63
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	7,001.22	12,291.12
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	40,394.98	55,177.13
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	40,598.34	30,213.68
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	72,776.31	84,725.85
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	28,060.21	28,002.97
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	6,880.33	7,058.21
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	3,659.08	3,823.43
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	2,420.22	3,041.44



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX	Personal Services - Employee Benefits	911.56	645.78
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	7,441.53	8,602.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>886,398.75</b>	<b>964,881.61</b>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					97,959.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					950,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					964,881.61	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					83,077.42	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>022 KWH Exxon Mobile Grant</b>		
	1920 Contributions/Donations from Private Sources	500.00
<b>027 Glacier National Park Conservancy</b>		
	1920 Contributions/Donations from Private Sources	2,300.00
<b>028 TARGET FIELD TRIP GRANT</b>		
	1900 Other Revenue from Local Sources	400.00
<b>033 WHOLE KIDS GRANT</b>		
	1920 Contributions/Donations from Private Sources	2,000.00
<b>034 MSU/HUMAN HEALTH-SMARTER LUNCHROOMS</b>		
	4700 Federal Miscellaneous Grants from other State Agencies	1,000.00
<b>037 SCHOOL NURSE MINI GRANT</b>		
	3290 State - Other State Grants	1,000.00
<b>038 SpectrUM</b>		
	4700 Federal Miscellaneous Grants from other State Agencies	540.04
<b>039 "BUDDY -UP" FUN RUN/WALK</b>		
	1900 Other Revenue from Local Sources	350.00
<b>051 Girls &amp; Boys Career Fair Grant</b>		
	1920 Contributions/Donations from Private Sources	1,650.00
<b>052 MEEA Mini Grant for 4th Graders</b>		
	1920 Contributions/Donations from Private Sources	500.00
<b>113 PES-Karen Cox/MBI Grant</b>		
	1900 Other Revenue from Local Sources	462.00
<b>304 Medicaid</b>		
	3355 Medicaid - Miscellaneous	198,847.93
<b>313 Johnson O'Malley (JOM)</b>		
	4140 Federal Johnson O'Malley (JOM)	4,956.00
<b>430 Medicaid Adimistravtive Costs</b>		
	3357 Montana Administrative Claiming Reimbursement	53,610.58
<b>442 LOWES 2016 TOOLBOX FOR EDUCATION</b>		
	1900 Other Revenue from Local Sources	4,800.00
<b>505 Title VII, Indian Education</b>		
	4130 Title VII Indian Education	193,641.00
<b>509 21st Century Community Learning</b>		
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
<b>510 IDEA Preschool</b>		
	4570 IDEA Preschool	11,538.00
<b>511 IDEA Part B</b>		
	4560 IDEA, Part B, Children with Disabilities	361,935.00



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**514 Payroll Transfer/Reimb Fund**

1920 Contributions/Donations from Private Sources 1,147.70

**515 MOST Grant**

3290 State - Other State Grants 15,000.00

**525 ACS-Alta Care**

3356 Medicaid Comprehensive School & Community Treatment Services (CSCT) 393,008.76

**601 Title I - Schoolwide**

4940 Schoolwide Program 899,695.00

6100 Material Prior Period Revenue Adjustments 50.00

**Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:**

2,200,243.01

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

**Fund Code 15**

PRC	Program	Function	Object	2015 Value	2016 Value
027	Glacier National Park Conservancy				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			601.53
		2XX Personal Services - Employee Benefits			145.13
		5XX Other Purchased Services			887.85
	27XX Student Transportation Services				
		1XX Personal Services - Salaries			681.76
		2XX Personal Services - Employee Benefits			159.90
		5XX Other Purchased Services			188.46
		<b>027 Subtotal</b>			<u>2,664.63</u>
028	TARGET FIELD TRIP GRANT				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			57.00
		6XX Supplies and Materials			343.00
		<b>028 Subtotal</b>			<u>400.00</u>
033	WHOLE KIDS GRANT				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,593.51
		<b>033 Subtotal</b>			<u>1,593.51</u>
034	MSU/HUMAN HEALTH-SMARTER LUNCHROOMS				
	470 Federal Miscellaneous Grants from other State Agencies				
	1XXX Instruction				
		6XX Supplies and Materials			585.52
		<b>034 Subtotal</b>			<u>585.52</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
038	SpectrUM				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			5XX Other Purchased Services		71.51
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		366.09
			2XX Personal Services - Employee Benefits		102.44
			<b>038 Subtotal</b>		<b>540.04</b>
051	Girls & Boys Career Fair Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,388.06
			<b>051 Subtotal</b>		<b>1,388.06</b>
113	PES-Karen Cox/MBI Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		462.00
			<b>113 Subtotal</b>		<b>462.00</b>
304	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		187.50
			2XX Personal Services - Employee Benefits		32.04
			3XX Purchased Professional and Technical Services		3,735.00
			5XX Other Purchased Services		34.16
			6XX Supplies and Materials		23,461.71
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		2,458.57
			2XX Personal Services - Employee Benefits		816.83
			3XX Purchased Professional and Technical Services		56,974.39
			5XX Other Purchased Services		9,829.99
			6XX Supplies and Materials		50,286.81
			810 Dues and Fees		725.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		864.00
			2XX Personal Services - Employee Benefits		176.59
			3XX Purchased Professional and Technical Services		6,080.00
			5XX Other Purchased Services		327.80
			6XX Supplies and Materials		17.97



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			<b>25XX Support Services - Business</b>		
			3XX Purchased Professional and Technical Services		3,861.72
			<b>304 Subtotal</b>		159,870.08
<b>313</b>	<b>Johnson O'Malley (JOM)</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		10.80
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries		67.78
			2XX Personal Services - Employee Benefits		13.78
<b>414</b>	<b>Federal Johnson O'Malley (JOM)</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		111.64
			5XX Other Purchased Services		1,099.68
			6XX Supplies and Materials		1,499.64
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries		495.12
			2XX Personal Services - Employee Benefits		127.07
			5XX Other Purchased Services		302.40
			<b>313 Subtotal</b>		3,727.91
<b>430</b>	<b>Medicaid Adimistravtive Costs</b>				
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		12,742.55
			2XX Personal Services - Employee Benefits		3,562.65
			<b>430 Subtotal</b>		16,305.20
<b>442</b>	<b>LOWES 2016 TOOLBOX FOR EDUCATION</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		2,818.20
			<b>442 Subtotal</b>		2,818.20
<b>505</b>	<b>Title VII, Indian Education</b>				
	<b>413 Title VII Indian Education</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		74,124.61
			2XX Personal Services - Employee Benefits		18,229.53
			3XX Purchased Professional and Technical Services		459.41
			5XX Other Purchased Services		5,967.34
			6XX Supplies and Materials		6,015.10



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**24 Lake County**

**1199 Ronan Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries		57,677.49
		2XX	Personal Services - Employee Benefits		30,530.13
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries		503.27
		2XX	Personal Services - Employee Benefits		116.30
		5XX	Other Purchased Services		17.82
			<b>505 Subtotal</b>		193,641.00
<b>509</b>	<b>21st Century Community Learning</b>				
	<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>				
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries		32,162.76
		2XX	Personal Services - Employee Benefits		5,469.38
		5XX	Other Purchased Services		56.16
		6XX	Supplies and Materials		79.79
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries		10,823.99
		2XX	Personal Services - Employee Benefits		1,815.37
		3XX	Purchased Professional and Technical Services		20.00
		5XX	Other Purchased Services		673.59
		6XX	Supplies and Materials		24.98
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries		150.00
		2XX	Personal Services - Employee Benefits		34.98
			<b>509 Subtotal</b>		51,311.00
<b>510</b>	<b>IDEA Preschool</b>				
	<b>457 IDEA Preschool</b>				
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries		8,515.97
		2XX	Personal Services - Employee Benefits		2,307.74
		6XX	Supplies and Materials		714.29
			<b>510 Subtotal</b>		11,538.00
<b>511</b>	<b>IDEA Part B</b>				
	<b>456 IDEA, Part B, Children with Disabilities</b>				
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries		210,541.24
		2XX	Personal Services - Employee Benefits		78,470.57
		6XX	Supplies and Materials		4,478.91
		<b>21XX</b>	<b>Support Services - Students</b>		
		1XX	Personal Services - Salaries		26,128.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		9,754.00
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services		651.39
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries		24,727.84
			2XX Personal Services - Employee Benefits		7,182.85
			<b>511 Subtotal</b>		<u>361,935.00</u>
<b>514</b>	<b>Payroll Transfer/Reimb Fund</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		538.66
			2XX Personal Services - Employee Benefits		385.32
			5XX Other Purchased Services		560.86
			6XX Supplies and Materials		2,373.41
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries		3,878.36
			2XX Personal Services - Employee Benefits		941.80
			5XX Other Purchased Services		65.34
			<b>514 Subtotal</b>		<u>8,743.75</u>
<b>515</b>	<b>MOST Grant</b>				
	<b>329 State Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		7,006.77
			2XX Personal Services - Employee Benefits		1,278.16
			6XX Supplies and Materials		1,458.73
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries		1,155.89
			2XX Personal Services - Employee Benefits		184.67
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries		3,216.33
			2XX Personal Services - Employee Benefits		699.45
			<b>515 Subtotal</b>		<u>15,000.00</u>
<b>525</b>	<b>ACS-Alta Care</b>				
	<b>280 Special Education - Local and State</b>				
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services		393,008.76
			<b>525 Subtotal</b>		<u>393,008.76</u>
<b>601</b>	<b>Title I - Schoolwide</b>				
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		501,651.98



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		135,178.87
			3XX Purchased Professional and Technical Services		65,351.79
			5XX Other Purchased Services		2,251.20
			6XX Supplies and Materials		163,594.32
		21XX	Support Services - Students		
			6XX Supplies and Materials		399.99
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		2,200.00
			2XX Personal Services - Employee Benefits		475.89
			3XX Purchased Professional and Technical Services		2,200.00
			5XX Other Purchased Services		23,915.96
		25XX	Support Services - Business		
			5XX Other Purchased Services		2,475.00
			601 Subtotal		899,695.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,125,227.66

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					484,764.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,200,243.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,125,227.66 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	90.00	Less Last Year	0.00 (4b)	90.00
					90.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					559,869.46 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
022 KWH Exxon Mobile Grant	500.00	0.00	500.00
027 Glacier National Park Conservancy	2,300.00	2,664.63	-364.63
028 TARGET FIELD TRIP GRANT	400.00	400.00	0.00
033 WHOLE KIDS GRANT	2,000.00	1,593.51	406.49
034 MSU/HUMAN HEALTH-SMARTER LUNCHROOMS	1,000.00	585.52	414.48
037 SCHOOL NURSE MINI GRANT	1,000.00	0.00	1,000.00
038 SpectrUM	540.04	540.04	0.00
039 "BUDDY -UP" FUN RUN/WALK	350.00	0.00	350.00
051 Girls & Boys Career Fair Grant	1,650.00	1,388.06	261.94
052 MEEA Mini Grant for 4th Graders	500.00	0.00	500.00



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 PES-Karen Cox/MBI Grant	462.00	462.00	0.00
304 Medicaid	198,847.93	159,870.08	38,977.85
313 Johnson O'Malley (JOM)	4,956.00	3,727.91	1,228.09
430 Medicaid Adimistravtive Costs	53,610.58	16,305.20	37,305.38
442 LOWES 2016 TOOLBOX FOR EDUCATION	4,800.00	2,818.20	1,981.80
505 Title VII, Indian Education	193,641.00	193,641.00	0.00
509 21st Century Community Learning	51,311.00	51,311.00	0.00
510 IDEA Preschool	11,538.00	11,538.00	0.00
511 IDEA Part B	361,935.00	361,935.00	0.00
514 Payroll Transfer/Reimb Fund	1,147.70	8,743.75	-7,596.05
515 MOST Grant	15,000.00	15,000.00	0.00
525 ACS-Alta Care	393,008.76	393,008.76	0.00
601 Title I - Schoolwide	899,745.00	899,695.00	50.00
<b>Total</b>	<b>2,200,243.01</b>	<b>2,125,227.66</b>	<b>75,015.35</b>





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	25,570.03	25,918.91
1112	District Levy - Personal Property	289.70	996.40
1113	District Levy - Heavy Motor Vehicles	0.03	0.11
1114	District Levy - Pers Prop/Mobile Homes	113.20	464.32
1190	Penalties and Interest on Taxes	61.18	80.99
1340	Fees for Adult Education	2,340.00	4,251.25
1510	Interest Earnings	24.19	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>28,398.33</b>	<b>31,711.98</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	16,845.93	7,850.98
		2XX	Personal Services - Employee Benefits	1,411.40	40.69
		5XX	Other Purchased Services	377.24	472.67
		6XX	Supplies and Materials	1,944.50	381.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>20,579.07</b>	<b>8,745.49</b>

#### Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	-1,081.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,711.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,745.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,885.24	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	27,264.78	21,672.49
	1530 Net Increase (Decrease) in the Fair Value of Investments	-10,916.10	12,704.09
	1900 Other Revenue from Local Sources	2,497.51	0.00
	4820 Federal Impact Aid - Title VIII	1,570,105.62	1,447,606.99
	6100 Material Prior Period Revenue Adjustments	43,055.77	82.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,632,007.58</b>	<b>1,482,066.07</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	602,794.85
			2XX Personal Services - Employee Benefits	0.00	48,993.28
			3XX Purchased Professional and Technical Services	37,893.73	23,851.88
			4XX Purchased Property Services	133.48	41.83
			5XX Other Purchased Services	14,787.31	2,467.84
			6XX Supplies and Materials	35,002.30	74,431.55
	<b>222X Educational Media Services</b>				
			6XX Supplies and Materials	16,019.00	0.00
	<b>23XX Support Services - General Administration</b>				
			2XX Personal Services - Employee Benefits	0.00	10.61
			3XX Purchased Professional and Technical Services	15,752.87	17,074.56
			4XX Purchased Property Services	0.00	950.27
			5XX Other Purchased Services	45,617.54	45,392.20
			6XX Supplies and Materials	6,364.41	8,833.14
			810 Dues and Fees	15,750.00	16,815.00
	<b>24XX Support Services - School Administration</b>				
			3XX Purchased Professional and Technical Services	750.00	0.00
			5XX Other Purchased Services	2,402.86	935.83
			6XX Supplies and Materials	298.42	124.16
	<b>25XX Support Services - Business</b>				
			3XX Purchased Professional and Technical Services	12,956.70	15,237.03
			4XX Purchased Property Services	371.25	405.00
			5XX Other Purchased Services	36,545.80	29,026.40
			6XX Supplies and Materials	13,301.89	4,872.77
			810 Dues and Fees	11,045.24	7,157.43
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	0.00	2,718.58



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	0.00	172.22
			3XX Purchased Professional and Technical Services	18,673.60	11,522.29
			440 Bldg & Grounds Repair and Main Services	641,735.42	200,771.42
			5XX Other Purchased Services	35,180.11	29,556.86
			6XX Supplies and Materials	91,990.31	96,240.70
			7XX Property and Equipment Acquisition	46,378.92	26,699.74
			810 Dues and Fees	0.00	333.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	299.16
			2XX Personal Services - Employee Benefits	0.00	19.20
			5XX Other Purchased Services	11,070.24	11,943.13
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			3XX Purchased Professional and Technical Services	0.00	53,269.50
			7XX Property and Equipment Acquisition	38,900.00	1,952,078.11
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	122,964.16
			2XX Personal Services - Employee Benefits	0.00	17,183.77
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	0.00	491.33
			2XX Personal Services - Employee Benefits	0.00	3.01
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	102.42
			2XX Personal Services - Employee Benefits	0.00	0.61
<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			6XX Supplies and Materials	2,453.75	0.00
<b>910</b>	<b>Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	10,166.81	0.00
<b>999</b>	<b>Undistributed</b>				
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	23,063.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,184,604.96</u>	<u>3,425,784.84</u>



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## Schedule Of Changes Worksheet

**Fund Code 26**

Beginning Fund Balance					4,080,467.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,482,066.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,425,784.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,932.60	Less Last Year	57.60	(4b)	4,875.00	
					4,875.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,141,624.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	7,003.49	6,792.82
	3445 State Combined Fund School Block Grant	57,792.57	57,792.57
	3447 SB96 Combined Block Grant Reimbursement	9,306.95	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>74,103.01</b>	<b>64,585.39</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	0.00	105.00
			6XX	Supplies and Materials	0.00	44,857.40
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	25,740.00	0.00
			2XX	Personal Services - Employee Benefits	1,094.62	0.00
			6XX	Supplies and Materials	47,268.39	4,575.00
		25XX	Support Services - Business			
			6XX	Supplies and Materials	0.00	15,047.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				74,103.01	64,585.39	

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,585.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					64,585.39 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	193,785.56	255,498.77
	1112 District Levy - Personal Property	9,343.96	7,452.60
	1113 District Levy - Heavy Motor Vehicles	0.26	0.98
	1114 District Levy - Pers Prop/Mobile Homes	2,248.04	3,855.35
	1190 Penalties and Interest on Taxes	779.61	803.40
	1510 Interest Earnings	246.70	21.12
	3120 State Guaranteed Tax Base Aid	176,383.63	110,774.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>382,787.76</b>	<b>378,406.89</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	395,000.00	405,000.00
			850 Interest on Debt	62,656.26	54,756.26
			860 Agent Fees/Issuance Costs	350.00	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>458,006.26</b>	<b>460,106.26</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	186,564.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	378,406.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	460,106.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	104,865.53	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	333,009.27	392,017.32
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	84,146.20	66,440.97
XX	457	1XXX	112 Certified Teacher Staff Salaries	11,519.16	3,938.65
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	3,486,068.29	3,663,715.99
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	2,286.60	1,224.26
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	428.41	100.00
XX	XXX	26XX	41X Energy Utility Services	292,791.17	204,521.85
XX	XXX	4XXX	710 Land	0.00	100,000.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	38,900.00	1,828,508.11
XX	XXX	4XXX	73X Major Equipment-New	0.00	23,570.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	3,000.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 1199-94029076

24 Lake County

1199 Ronan Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	166,924.80
b. Related Services Block Grant Entitlement	55,641.60
c. Total Entitlements Subject to Reversion	222,566.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	296,013.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	871,643.08
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**



# Trustees' Financial Summary

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24 Lake County

1199 Ronan Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	374,660.29	55,052.46	0.00	0.00	122,964.16
280	1XXX	2XX	46,302.16	8,169.06	0.00	0.00	17,183.77
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	15.24	0.00	0.00	0.00	0.00
280	1XXX	6XX	165.57	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	172,194.53	2,831.60	0.00	0.00	491.33
280	21XX	2XX	18,907.25	297.40	0.00	0.00	3.01
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	43,518.96	0.00	0.00	0.00	0.00
280	24XX	2XX	8,211.29	0.00	0.00	0.00	0.00
280	24XX	3XX	675.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			664,650.29	66,350.52	0.00	0.00	140,642.27

871,643.08

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1199-94029076

**24 Lake County**

**1199 Ronan Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	154,430.50	0.00	0.00	0.00	154,430.50
Land Improvements	1,956,182.11	0.00	0.00	0.00	1,956,182.11
Buildings	17,848,008.34	0.00	0.00	0.00	17,848,008.34
Machinery and Equipment	3,021,280.13	0.00	0.00	0.00	3,021,280.13
Totals at Historical Cost	22,979,901.08	0.00	0.00	0.00	22,979,901.08
Depreciation					
Improvement Accum	281,885.13	0.00	0.00	0.00	281,885.13
Building Accum	3,333,266.27	0.00	0.00	0.00	3,333,266.27
Machinery and Equipment Accum	1,658,699.06	0.00	0.00	0.00	1,658,699.06
Total Accumulated Depreciation	5,273,850.46	0.00	0.00	0.00	5,273,850.46
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	17,706,050.62	0.00	0.00	0.00	17,706,050.62

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1199-94029076

**24 Lake County**

**1199 Ronan Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	333,162.54	40,136.43	0.00	0.00	373,298.97	0.00	373,298.97
Other Post Employment Benefits	211,804.21	44,508.29	0.00	0.00	256,312.50	0.00	256,312.50
Total Governmental Activity							
Non-bond Long-Term Liabilities	544,966.75	84,644.72	0.00	0.00	629,611.47	0.00	629,611.47
<b>Bond(s)</b>							
10/28/2011	1,776,155.50	0.00	282,649.50	0.00	1,493,506.00	286,139.00	1,207,367.00
10/28/2011	768,844.50	0.00	122,350.50	0.00	646,494.00	123,861.00	522,633.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,545,000.00	0.00	405,000.00	0.00	2,140,000.00	410,000.00	1,730,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1199-94029076

**24 Lake County**

**1199 Ronan Elem**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	1,131,730.54	0.00	203,428.65	928,301.89
Net Pension - TRS	6,484,878.27	827,666.39	0.00	7,312,544.66